G R S IX 5]

Previous references

1919
(Nil)

Nil File No 6/19

Serial Nos 16/18

Later references

GENERAL AND REVENUE SECRETARIAT

Serial Nos 16/18

Part B for December 19

SUBJECT

Municipal Bye-laws

To The D.C. Commissioner Tenkasi District
No.R 6812 Dt 15/12/19

Sanctions the bye-laws regarding assessment, collection etc framed by the Maddagiri Municipal Council and requests him to send twelve Printed Copies thereof for record.

W D 1250—CPB—30 000 28 1 19

Bl. 19/12/19

4162

G R. S III—I] 1919

GENERAL AND REVENUE SECRETARIAT

(ml)

NOTES

File No. 61/19

FILE HEADING.

Municipal Bye laws

From

The D.C Tumkur

No. ml c 178/19-0 Dated 18/11/19 Received 26-11-19

Diary No. 4162 | Enclosures (copies) | Serial No 4

BRIEF ABSTRACT OF LETTER

Submits for appl a copy of the draft rules relating to the assessment, collection remission and refund of ml taxes framed under Sec 46 (1 and 3) of the ml Rules by the Maddagiri Town ml c

NOTES AND ORDERS

These bye laws are mainly based on those for the Tumkur municipality and are unobjectionable may be sanctioned The Byelaws of the Tumkur Town Municipality put up

Submitted for orders

MGH 27/11/19

ml

NOTES—First Sheet

4162

G R S III 2]

General and Revenue Secretariat | File No. 61 of 1919

Serial No	
	The bye laws may be passed (Second meeting) 2709 3-12-19
	Submitted with a diff for appl
18	Do The D C Jumbur vide No 6512 dt 10 12 19 Sanctions the bye laws re assessment & collection etc be framed by the Municipality & urges them to level 12 three copies thereof for record

NOTE—Contn sheet

Dno 4/162
25/11/19

From

Office of the Deputy Commissioner,
Tumkur District
Dated Tumkur, the 18th November 1919

Ananda Rao Sirsi, Esq , B A , LL B ,
Offg Deputy Commissioner, Tumkur District

To

ML61-19-16

B Ramaswamaiya, Esq , B A , B L.,
Secretary to Government of His Highness
the Maharaja of Mysore, Revenue Department
Bangalore

Sir,

I have the honour to submit herewith for the approval of Government a copy of the draft rules relating to the assessment, collection, remission and refund of municipal taxes framed under Section 46 (i) and (j) of the Municipal Regulation by the Maddagiri Town Municipal Council and to request that these rules may kindly be caused to be published in the Official Gazette

I have the honour to be,
Sir,
Your most obedient servant,

Offg Deputy Commissioner
Tumkur District

D B

1919-20

No. '-

From

The Offg Deputy Commissioner,
Tumkur District, T u m k u r

To

The Sec'retary to Govt of H H
the Maharaja of Mysore, Bangalore

Dated 18th November 1919

Despatched

Received

General No
No

Enclosure No

Submitting for approval of Govt a copy of the draft rules relating to the assessment, collection remission and refund of Municipal taxes framed under section 46 (1) and (4) of the Municipal Regulation, by the Maddagiri Town Municipal Council

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25 10 1919

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4) 7 10 1919 కి కీసులకు అంతా పంపడమైనది. కాబట్టి మీరు ఇంకా పంపవలసినవి ఏమైనా ఉంటే

8 కాపీలు - మీరు పంపవలసిన అంతా మీరే స్వయంగా పంపడం అవసరమైనది

(Sd, S. Ramarao

U. P clerk

RULES RELATING TO THE ASSESSMENT, COLLECTION, REMISSION AND REFUND OF MUNICIPAL TAXES IN THE MADDAGIRI TOWN MUNICIPALITY UNDER SECTION 46 (1) AND (j) OF THE MUNICIPAL REGULATION VII OF 1906

----oOo----

TAXES AND EXEMPTIONS - The Municipal Council shall levy the taxes and recognise the exemptions specified in Schedule (A) hereto annexed The taxes shall be payable on the dates indicated against them respectively in column 6 of the Schedule

HOW TAXES MAY BE COLLECTED - The taxes imposed by the Municipal Council may be collected by the Municipal Council either departmentally by their own agency or otherwise as may from time to time seem expedient to them but Octori duty shall be collected departmentally only until further orders

REMISSIONS - Subject to the sanction of Government remissions may be made to any extent by the Municipal Council in cases in which the Council is satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under section 69 of the regulation

CLAIM FOR REFUND WHEN NOT MAINTAINABLE - No claim for refund of any sum paid to the Municipal Council on account of any tax other than Octroi shall be entertained unless application there or is made in writing within ninty days after the expiry of the year to which the claim relates

PAYMENT OF REFUND WHEN NOT TO BE MADE - No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice the period within which the refund must be demanded shall be always stated

ORDER FOR PAYMENT OF REFUND TO BE WRITTEN ON THE BILL-FORM - Every order for payment of a refund shall be writte

bill in the form given in Schedule B and signed by the Vice President

REFUND ON ACCOUNT OF VACANCY OF BUILDINGS AND LANDS - REFUND on account of vacancy of the tax on buildings and lands paid in advance shall be regulated in the same manner as remissions under Section 69 of the Regulation

Refund of amount paid on account of vehicle tax where the tax due in respect of any vehicle has been paid for any half year the owner or the person in charge thereof shall be entitled to a refund of the sum paid

(a) If he has owned or been in charge of the vehicle for not more than thirty days in the half year

(b) If the vehicle has been under repair or standing at a carriage maker or cycle dealer during the whole of the half year provided that due notice in writing shall have been given to the Municipality of the vehicle having been disposed of or having ceased to be used

METHOD OF CALCULATING LIABILITY TO TAX - When a person has owned or had charge of two or more vehicles of the same description each at different periods in one half year he shall be deemed to have owned or had charge of one vehicle only as the case may be for the aggregate number of days in the said two or more periods

VEHICLES CHANGING HANDS - If a half year's tax has been levied in respect of a vehicle no further tax for the same half year shall be liable in respect of the said vehicles if it changes hands during the currrency of the said half-year

LIABILITY OF TRANSFEREE FOR RATES AND CESSES - When any premises shall have changed hands the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

PERSON LIABLE IN CASES OF DEATH - In the event of the death of any person whose name shall have been entered as owner in the assessment list under section 63 of the regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President who on being satisfied shall enter the name of such transferee of title as owner in the assessment list In case of two or more persons prefering rival claims to the same property the President may either pass a decission himself or refer the uestion for the decission of the managing committee who may recognise any claiment or refer the claimants to a civil court as they thin fit If at any time after a decision by the President or the managing committee as the case may be any person produces probate letter of adminstration a decree or other order of court declaring such person as heir of the deceased the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered

ENTRY IN ASSESSMENT LIST ON SUB DIVISION - here any property is sub-divided on application being made to the Municipality intimating such sub-division the unicipality shall unless hey see any ob section to the same cause such sub-livision to be entered in tne assessment list, as if it was a separate property

SUSPENSION OF PROCESS FOR RECOVERY WHEN NOTICE OF VACANCY RECIVED - When a notice of vacancy has been received under Section 69 process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

OWNER SHALL GIVE NOTICE OF RE-OCCUPATION - When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date

date of subsequent reoccupation and failing this shall not be entitled to any refund, if it be found that the premises have been reoccupied during the year or instalment period

NOTICE FEES - For every notice of demand issued under sub-section (3) of section 82 of the regulation fees shall be levied at the following rates -

A fee of one anna if the amount is less than Rs 5/-

A fee of 2 annas if the amount is above Rs 5/- but less than Rs 10/-

A fee of 4 annas if the amount is above 10/- but less than Rs 50/-

A fee of 6 annas if the amount is above Rs 50/- but less than Rs 100/-

A fee of 8 annas if the amount is above Rs 100/- andove

WARRANT FEES - For every distress made under Sub Section (4) of Section 83 of the Regulation fees shall be levied at the following rates

A fee of 4 annas if the amount distrained for is less than Rs 5/-

A fee of 6 annas if the amount is not less than Rs 5/- but less than Rs 10/-

A fee of 8 annas if the amount is not less than Rs 10/- but less than Rs 25/-

A fee of 1 rupee if the amount is not less than Rs 25/- but less than Rs 50/-

A fee of 2 rupees if the amount is not less than Rs 50/- but less than Rs 75/-

A fee of 3 rupees if the amount is not less than Rs 75/- but less than Rs 100/-

A fee of Rs 5/- if the amount is not less than Rs 100/- and over

Where persons are kept in charge of property distrained an additional fee of 4 annas per peon for eahh day shall be levied

MAINTENANCE RATES - Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub -

Sub Section (4) of Section 83 of the Regulation namely:-

No	Description of live stock	Cost of supply of fodder for each head of live-stock per day or fraction of a day		
		Rs	A	P
1	Elephant	3	-	-
2	Camel	1	-	-
3	Buffalo	-	4	-
4	Buffalo calf	-	2	-
5	Bullock or cow	-	4	-
6	Calf	-	1	-
7	Sheep or goat	-	1	-
8	Kid	-	1	-
9	Horse	-	4	-
10	Foul	-	2	-
11	Don ey	-	1	-
12	Pig	-	1	-
13	Birds of all kinds	-	1	-

Provided that no rate shall be levied where the owner of any such live-stock pays the full amount of the municipal dues and receives back such live-stock within three hours from the time of their seizure

WHO MAY RECEIVE PAYMENTS FOR MUNICIPALITY - All municipal payments offered at the Taluk Treasury shall be received by the Taluk Treasury Officer in office hours only

The Vice President or Sanitary Inspector or Shanbhog is authorized to receive all municipal dues at any time and place

Under Section 46 (j)

WHEN MUNICIPAL DUES MAY BE WRITTEN OFF - Subject to the sanction of Government arrears of taxes may be written off by the Municipal Council as irrecoverable if after they have

have been outstanding f-- - - ast a year in the case of sums less than Rs 5/- and three years in other cases the managing committee are satisfied that processes for recovery have been pushed on with due promptness and deligence and that the sum due cannot be recovered within any reasonable time or at nay reasonable cost by any legal process

WHEN MUNICIPAL COUNCIL MAY REMIT DISTRESS FEES - The Municipal Council may remit the whole or any part of any fee chargeable for distress

(a) If the property distrained is found to be devoted to r-li-ious or charitable purposes

(b) If the person from whom any such fee is leviable is too poor to pay it

(c) If a warrant has been issued against a wrong person

(d) If th defaulter satisfies the Council that his fault was due to some accident or mistake

SCHEDULE OF TAXES - (1) Taxes on buildings
(2) Taxes on vacant lands
(3) Taxes on vehicles and animals

1st November 1 19[illegible]

Sd/- M Chennaraj Urs
President

---oOo---

"Copy"

Deputy Commissioner,
Tumkur District

D N

JCS

Schedule (B)

REFUND BILL ---------- Municipality ---------- -- District

Name of payee	Amount to be refunded	Grounds of refund	Date on which the amount claimed is credited to the Treasury account	The head of account Under which it is credited	Remarks

Certified that the amount has been credited in the accounts as shown above

Treasury Officer,

6) Motor cars	10/0/0	perambulators
6) With side cars	5/0/0	4) Vehicles kept by carriers builders or dealers solely for sale.
7) " without side cars	3/0/0	
8) Bicycle or tricycle	1/0/0	5) Conveyance in transit of staying within the Municipal limits not longer than fifteen days in any half-year.
9) Any other sprinted vehicle	2/0/0	
10) Horses	2/4/0	
11) Bull or bullocks	1/0/0	
12) He buffalo	0/8/0	
13) Ass	0/4/0	

Sd/- M. Shanmuraj Urs,

Nandagiri Town Municipality.

"Copy"

Executive Commissioner,
Kolar District.

20/11

Schedule (A)

Number	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Times at which taxes payable
1	Taxes on buildings	Buildings	Eight annas for every hundred rupees or part of hundred rupees of the market value up to Rs. 2000/- Four annas for every hundred rupees or part of hundred rupees for the balance of such value in excess of two thousand rupees	1)Buildings set apart for the occupation of His Highness the Maharaja of Mysore (b) Buildings belonging to Government and used solely for public purposes of profit unless Government consents to the levy of taxes (c) Building excluding used as places of public worship for charitable but not residential purposes (d) Buildings which are the property of the Municipality	In two equal instalment in July and January every year
2	Tax on vacant lands	Vacant lands	Two annas for every 80 Square yards	same as above	
3	Taxes on Vechicles and animal	Vechicles specified in column 4	1)Four wheeled sprung vechicles drawn by one or more horses 4/0/0 2) Two wheeled sprung vechicles drawn by one or more horses Jutka or Dogcart 2/0/0 3) Double bullock carts 2/0/0 4) Single bullock country cart 1/0/0	a) Vechicles belonging to His Highness the Maharaja b) Vechicles being the property of Government unless Government consents to the levy of taxes c) Vechicles belonging to the Municipali d) Juvenile vechicles such as	

GRS VI-71]

SUBJECT Bye laws re Assessment collection etc framed by the Maddagiri Town Municipal

Section LB
File No 61-19
Serial No 18

Diary No of letter replied to

General and Revenue Secretariat
( )
the *191*

Proceedings of the Government of
His Highness the Maharaja of Mysore

Date of issue 10/12/19

Signed by Asst Secy of Revenue

Read — Letter No Mnl C 128 of 19 to 91 1919 from the D C Tumkur dtd 5th Nov 1919 forwarding for approval a copy of the rules relating to the assessment, collection, remission and refund of municipal taxes framed under section 46 (1) and (4) the Mnl Regn by the Maddagiri Town Municipal Council

Order Thereon — No R 6812 9/10 12 19
Approved

May this be

i Printed

ii treated as a standing order

iii published in the Gazette English part

iv translated

v placed at the disposal of the press

vi published in the Gazette Kannada part

MK 6/12/19
for Secy to Govt
R-D

To
The D C Tumkur Dist with the request to send 12 Spare copies of the rules may be sent to this office for record over

MK